

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listing of claims in the application.

**Listing of Claims:**

1. (Currently Amended) An interesterified coconut oil obtained from interesterifying coconut oil with free fatty acids obtained from hydrolysis of triglycerides of safflower oil, said interesterified coconut oil consisting essentially of 46 mol % of linoleic acid, 17 mol % of lauric acid, 11 mol % myristic acid, 9 mol % palmitic acid, 2 mol % stearic acid, and 15 mol % oleic acid.
2. (Previously presented) The interesterified coconut oil of claim 1, wherein the lauric acid produces quick energy for critically ill patients.
3. (Previously presented) The interesterified coconut oil of claim 1, wherein the interesterified coconut oil is nutritionally beneficial in being hypocholesterolemic and hypotriglyceridemic.
4. (Previously presented) The interesterified coconut oil of claim 1, wherein the interesterified coconut oil reduces the total cholesterol level in serum by 10% and the total cholesterol level in liver by 36% .
5. (Previously presented) The interesterified coconut oil of claim 1, wherein the recovery of the interesterified coconut oil from the interesterification reaction is in the range of 88-92%.

6. (Previously presented) The interesterified coconut oil of claim 1, wherein the interesterified coconut oil comprises n-6 PUFA to increase eicosanoid production in immune compromised patients.

7. (Previously presented) The interesterified coconut oil of claim 1, wherein the interesterified coconut oil has a melting point of 12-15°C and that remains as a liquid without phase separation.

8. (Previously presented) The interesterified coconut oil of claim 1, wherein the interesterified coconut oil has safflower oil fatty acids and triacylglycerols of coconut oil .

9. (Currently Amended) The interesterified coconut oil of claim 1, wherein the ~~n-6~~ PUFA levels are linoleic acid level is 1.8% in the unmodified coconut oil and 46% in the interesterified coconut oil.

10-20. (Canceled)

21. (Previously presented) An interesterified coconut oil obtained from interesterifying coconut oil with free fatty acids obtained from hydrolysis of triglycerides of safflower oil, said interesterified coconut oil comprising 46 mol % of linoleic acid and 17 mol % of lauric acid.